

1977 CUMULATIVE TABLE OF CONTENTS

AFDC Tax Rates: Some Further Evidence	<i>Bradley R. Schiller</i>	93
America's First Progressive Tax	<i>Lee Saltow</i>	53
Case for a Tax on Gross Income, The	<i>William M. Goldstein</i>	225
<i>Census of Governments' Coefficient of Dispersion, The</i>	<i>Douglas O. Stewart</i>	85
Choice Between Deductions and Credits, The	<i>Emil M. Sunley</i>	243
Closing Remarks	<i>James A. Papke</i>	369
Corporate Tax Integration: The Estimated Effects on Capital Accumulation and Tax Distribution of Two Integration Proposals	<i>Martin Feldstein and Daniel Frisch</i>	37
Deferral of Taxes on Foreign Source Income . . .	<i>David G. Hartman</i>	457
Demand for Clean Water: The Case of the Charles River, The	<i>Frederick W. Gramlich</i>	183
Demand for Local Public Goods: Elasticities of Demand for Own Price, Cross Prices, and Income, The	<i>George M. Perkins</i>	411
Demise of Corporations in Harberger's Incidence Model, The	<i>Roy D. Adams</i>	91
Distribution of the Tax on Corporate Income and Dividends: A Dissent, The	<i>Donald W. Kiefer</i>	467
Economic Analysis of the Case Against Ad Valorem Property Taxation in Forestry—A Comment, An . . .	<i>W. David Klemperer</i>	469
Economics of Federal Tax Incentives for Conservation Easement Donation, The	<i>Arthur B. Daugherty</i>	171
Effective Dates for Tax Legislation—Retroactivity and Transition Rules	<i>Michael J. Graetz</i>	237
Federal Budget Simplification: Preventive Programs Vs. Palliatives for Local Governments with Booming, Stable and Declining Economies.	<i>Ann Roell Markusen</i>	249
Federal Tax Regulations—The Need to Expedite and Simplify	<i>Frederic W. Hickman</i>	313
Florida System: A Bowen Equilibrium Referendum Process, The	<i>Randall G. Holcombe</i>	77
Foreign Income Tax Treatment of the Imputed Rental Value of Owner-Occupied Housing: Synopsis and Commentary	<i>Paul E. Merz</i>	435
Gambling Taxes: Regressivity and Revenue Potential	<i>Daniel B. Suits</i>	19
General Policy Considerations Affecting the Choice of a Particular Tax Base	<i>Laurence W. Woodworth</i>	231
Hidden Welfare Cost of Taxation, A	<i>Edgar K. Browning</i>	89
Impact of a Tax Credit for Housing Lenders on the Housing Finance System, The	<i>John Tuccillo</i>	143

Income Tax Effects on Donor Choice of Money and Time Contributions	<i>Stephen H. Long</i>	207
Integration of the Corporate and Individual Income Taxes	<i>James R. Haney</i>	345
Introductory Remarks	<i>James A. Papke</i>	223
Is It Time to Abandon Joint Filing?	<i>Harvey S. Rosen</i>	423
Law as a Determinant of Resource Allocation by Local Government	<i>David Minge</i>	399
Lifetime Incidence of Consumption Sales Taxes, The	<i>Roy D. Adams and David John Walker</i>	463
Measuring the Benefits from Property Tax Assessment Reform	<i>Vincent J. Geraci</i>	195
Municipal Employee Benefits: The Intergovernmental Dimension	<i>Norman Walzer and David Beveridge</i>	135
New Evidence on the Distribution of Unemployment Insurance Benefits	<i>Martin Feldstein</i>	219
"New View" of the Property Tax: A Caveat, The	<i>Charles E. McLure, Jr.</i>	69
Nexus for Use Taxes and National Geographic	<i>John F. Due</i>	213
Optimal Tax Treatment of Charitable Contributions, The	<i>Harold M. Hochman and James D. Rodgers</i>	1
Preferential Taxation and Portfolio Choice: Some Empirical Evidence	<i>Harvey Galper and Dennis Zimmerman</i>	387
Private Choice and Collective Outcomes: Evidence from Public Sector Demand Analysis	<i>Robert T. Deacon</i>	371
Property Tax Incidence: The Excise-Tax Effect and Assessment Practices	<i>David E. Black</i>	429
Simplification and Standardization of State and Local Government Fiscal Indicators	<i>John E. Petersen</i>	299
Simplifying Intergovernmental Transfers: The Lessons of Community Development Block Grants	<i>Nonna N. Noto</i>	259
Simplifying the Taxation of Foreign Source Income	<i>Robert J. Patrick, Jr.</i>	321
Social Security and Investment in Human Capital	<i>Thomas F. Pogue and L. G. Sgontz</i>	157
State Income Taxes—Living with Complexity	<i>John Shannon</i>	339
State/Local Taxes and Jurisdictional Shifts in Corporate Business Activity: The Complications of Measurement	<i>Thomas Vasquez and Charles W. deSeve</i>	285
State Tax Discrimination Against Out-of-Staters	<i>Jerome Hellerstein</i>	113

Tax and Welfare Simplification: An Analysis of Distributional and Regional Impacts	<i>Sheldon Danziger and Robert Haveman</i>	269
Taxation of Fringe Benefits	<i>John S. Nolan</i>	359
Taxrate Referenda and the Property Taxpayers' Revolt	<i>John L. Neufeld</i>	441
"The Expanding Public Sector: Some Contrary Evidence"— A Comment	<i>Elliott Dubin</i>	95
Wagner's Law, Fiscal Institutions, and the Growth of Government	<i>Richard E. Wagner and Warren E. Weber</i>	59

CONTRIBUTORS

Adams, 91, 463	Haveman, 269	Pogue, 157
Black, 429	Hellerstein, 133	Rodgers, 1
Beveridge, 135	Hickman, 313	Rosen, 423
Browning, 89	Hochman, 1	Saltow, 53
Danziger, 269	Holcombe, 77	Schiller, 93
Daugherty, 171	Kiefer, 467	Sgontz, 157
Deacon, 371	Klemperer, 469	Shannon, 339
deSeve, 285	Long, 207	Stewart, 85
Dubin, 95	McLure, 69	Suits, 19
Due, 213	Markusen, 249	Sunley, 243
Feldstein, 37, 219	Merz, 435	Tuccillo, 143
Frisch, 37	Minge, 399	Vasquez, 285
Galper, 387	Neufeld, 441	Wagner, 59
Geraci, 205	Nolan, 359	Walker, 463
Goldstein, 225	Noto, 259	Walzer, 135
Graetz, 237	Papke, 223, 369	Weber, 59
Gramlich, 183	Patrick, 321	Woodworth, 231
Haney, 345	Perkins, 411	Zimmerman, 387
Hartman, 457	Petersen, 299	



